

**CHAPTER 1180****ANNUAL MEETING OF MIDAMERICAN CHAPTER  
OF AMERICAN ASSOCIATION OF LAW LIBRARIANS***S.J.R. 2009*

**A JOINT RESOLUTION** authorizing the temporary use and consumption of wine in the State Capitol in conjunction with the 2004 annual meeting of the MidAmerican Chapter of the American Association of Law Librarians.

WHEREAS, the MidAmerican Chapter of the American Association of Law Librarians is a prestigious group representing information resource specialists in all areas of research in both the public and private sectors; and

WHEREAS, the annual meeting of the MidAmerican Chapter of the American Association of Law Librarians addresses the major issues facing libraries, staff, and library users at all levels; and

WHEREAS, wine is customarily served at social events for member participants attending the annual meeting; and

WHEREAS, under 11 IAC 100.4(8), which prohibits the consumption of alcoholic beverages on the capitol complex, it is not possible to serve wine at social events in the State Capitol; NOW THEREFORE,

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Notwithstanding 11 IAC 100.4(8) and any contrary provisions of chapter 123, prohibiting the use and consumption of alcoholic beverages in public places, wine may be used and consumed within the State Capitol at a social event, to be held on or around October 15, 2004, hosted by local membership committees in conjunction with the 2004 Annual Meeting of the MidAmerican Chapter of the American Association of Law Librarians, if the person providing the food and wine at the social event possesses the appropriate valid liquor control license. For the purposes of this section and section 123.95, the State Capitol is a private place.

Approved April 2, 2004

**CHAPTER 1181****PROPOSED CONSTITUTIONAL AMENDMENT  
— TAX OR FEE INCREASES***S.J.R. 2010**First Time Passed*

**A JOINT RESOLUTION** proposing an amendment to the Constitution of the State of Iowa to require approval by vote of the people before certain tax or fee increases take effect.

*Be It Resolved by the General Assembly of the State of Iowa:*

Section 1. The following amendment to the Constitution of the State of Iowa is proposed: The Constitution of the State of Iowa is amended by adding the following new sections to new Article XIII:

**ARTICLE XIII****PEOPLE'S RIGHT TO VOTE ON TAX OR FEE INCREASES**

**PEOPLE'S RIGHT TO VOTE ON TAX OR FEE INCREASES. SECTION 1.** If all tax and fee increases adopted in a fiscal year would produce new annual revenue exceeding one percent of total state general fund revenue received in the preceding fiscal year, excluding transfers from other state funds, the increases shall be submitted to the electors, starting with the largest increase and including increases in descending order, except the remaining increases that total one percent or less. All increases of any one tax or fee shall together be regarded as one increase. An adopted tax or fee increase required by this article to be submitted to the electors shall take effect only if submitted to the electors at the next state general election and approved by a majority of the electors voting thereon.

**APPLICATION. SEC. 2.** In this article:

1. "Local governments" includes all political subdivisions.
2. "Increase" includes, but is not limited to, imposing a new tax or fee; raising a rate or amount; repealing, reducing, or delaying an exemption, deduction, credit, exclusion, reduction, or indexing requirement; or broadening the base or scope of a tax or fee in any way.
3. "Increase" includes legislation that allows or requires one or more local governments, with or without approval by local electors, to impose or increase any tax on income, sales, or property, but excludes legislation in which the only subject matter is establishment of the state percentage of growth for school foundation aid.
4. "Increase" of property tax includes legislation that has the effect of reducing total state funds transferred to all local governments in a fiscal year in comparison with the preceding fiscal year, taking into account all legislation increasing or reducing such transfers.
5. "Increase" of property tax includes legislation that has the effect of requiring local governments to incur aggregate net cost increases in a fiscal year, after deducting increased transfers of state funds for the express purpose of offsetting those cost increases. Such increased transfers shall be deducted under this subsection and not under subsection 4.
6. "New annual revenue" means the estimated net increase over the fiscal year preceding adoption in total state general fund revenue produced by the total of all tax and fee increases adopted in a fiscal year, less estimated refunds payable as a result of the increases, all as estimated for the fiscal year in which all such increases are adopted, as if all such increases and refunds were fully effective and entirely implemented for that full fiscal year. Actual amounts, if known, shall be used instead of estimates.
7. "Adopted" or "adoption" means that after 2006, a bill has been passed and all requirements of article III have been met, so that the bill would become law except for the requirements of this article.